IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 30TH MAY 2007 / 9TH JYAISHTA 1929

WP(C).No. 16346 of 2007(U)

PETITIONER:

M/S.T.V.ISMAIL HAJI AND COMPANY,
24/671, UNITY HOUSE, INDIRA GANDHI ROAD,
W/ISLAND REP. BY ITS MANAGING PARTNER,
M.SHARFUDDIN.

BY ADV. SRI.K.A.SALIL NARAYANAN
SRI.V.P.MOHANDAS

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

2. THE COMMERCIAL TAX OFFICER (AA),
ERNAKULAM,
O/O THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

3. THE COMMERCIAL TAX OFFICER,
II CIRCLE, MATTANCHERRY.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 16346 OF 2007

Dated this the 30th day of May, 2007

JUDGMENT

Even though Govt. Pleader opposed the modification of Ext.P2 on the ground that F-forms produced are bogus, I feel some substance in the petitioner's contention that even though transactions are treated as inter-State sales, petitioner will be able to produce C forms in appeal or in later proceedings. In the circumstances, Ext.P3 is modified by reducing the payment from one third to 25%. Petitioner is granted two equal instalments to pay 25% first of which will be paid within three weeks from now and the second within three weeks thereafter. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment of second instalment. If payment is not made as above, entire arrears can be recovered by coercive steps.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge